

EDUCATION &
RESEARCH BRANCH

OFFICE OF
PROPERTY VALUATION

SPECIAL
POINTS OF
INTEREST:

- PVA Orientation conducted for eight new appointees.
- Delinquent Property Tax Legislation has been enacted.
- CKA and SKA Designation Applications due June 1.
- Implementation of KHRIS has been postponed.
- Deputies may now be added to The Ed Letter mailing list.

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The Ed Letter

VOLUME 1, ISSUE 3

MAY 19, 2009



Back Row (L to R): Jim Pennycuff, *Clinton County*; Jeff Hix, *Estill County*; Brooke Bunch, *Russell County*; Danny Hutcherson, *Hardin County*;
Front Row (L to R): Anthony Silvey, *Lewis County*; Saundra King, *Owsley County*; Rebecca Richardson, *Meade County*; Angie Strader, *Christian County*.

Please join us in welcoming our new PVAs!

The PVA class of 2009 was in Frankfort recently for orientation by the Department of Revenue. They will receive training by the PVA Association later this month.

In February, orientation was conducted for the nine PVAs appointed in 2008. The classes of both 2008 and 2009 have spoken not only of the guidance they have received from the Office of Property Valuation, but also of the invaluable advice and support provided by their surrounding PVAs. They are learning what we already know: a strong PVA association and a strong Office of Property Valuation can work together for the benefit of Kentucky and its property owners.

Delinquent Property Tax Legislation is Enacted by the 2009 General Assembly



BY TOM CRAWFORD

Policy Advisor

Major changes are being made in the way delinquent real property tax bills are offered for sale to third party purchasers. House Bill 262 was passed unanimously by the House and Senate and signed by Governor Beshear on March 17, 2009.

This legislation requires the Jefferson County sheriff to transfer the sale of the 2008 delinquent tax bills to the county clerk's office. All other counties had the option of proceeding with the sale of the 2008 delinquent tax bills under the provisions of HB 262 or waiting until the sale of the 2009 tax bills next spring. A total of 33 other counties have informed the Office of Property Valuation that they will be working under the provisions of HB 262 for the 2008 tax bills.

Now that the legislation has been passed, much work is needed in getting information out to the local officials and other interested parties so that the new procedures may be implemented successfully. Many memorandums have been issued. A training session was held with over 300 attendees and regulations are now under development.

Although much attention has been focused on the counties that are implementing HB 262 this year, there are still 86 counties in which the sheriff will conduct this year's delinquent tax bill sale. These counties have been provided with the guidance necessary to successfully conduct their sales.

The next phase will be the scheduling of the county clerk sales later this summer. All necessary regulations will be written by September and the hearing process will hopefully be completed by the end of November. Additional training sessions on implementing HB 262's provisions are planned for early 2010.

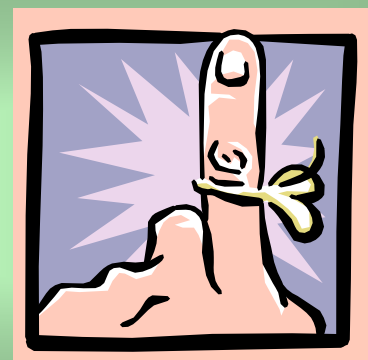
If you have any questions or would like more information about HB 262, please contact Tom Crawford at Tom.Crawford@ky.gov or call (502) 564-8338.

Sales Ratio Reminders

BY KIM HOLT

Program Coordinator

To date, we have received 2008 sales files from 94 counties; 87 of these files have been finalized. If you have not yet submitted your sales file for the last six months of 2008, please e-mail it to Kim.Holt@ky.gov as soon as possible.



Class Updates/Cancellations

The following 2009 classes are full:

IAAO 400, July 13-17

IAAO 600, July 27-31

KY 60, Aug. 31-Sept. 3

If you are registered for one of these classes and can no longer attend, please contact Stacy Bush at (502) 564-5118 or stacy.bush@ky.gov.

New addition to the schedule: KY 40 in Frankfort, August 24-27

Classes Approved For Training Credit

KACo and KREAB-approved* classes do not require the prior approval of the Office of Property Valuation.

***However, at this time, no online courses are approved for education credit.**

Maysville Community & Tech College

- Understanding the Civil Rights Act and its Protected Classes
- Managing Work Performance

MapSync

- GeoSync XG for Administrators

Bluegrass Chapter of the Appraisal Institute

- Apartment Appraisal: Concepts & Applications

Kentucky Association of Realtors

- History of Fair Housing Laws

**CKA/SKA Designation
Applications Due
June 1, 2009**

IAAO Designations | By Ron Johnson, CMS Chairman – Designation Committee

At our spring Designation Committee meeting this year, we discussed that several PVAs and deputies in Kentucky could possibly have an International Association of Assessing Officers (IAAO) designation by September 13–16 when the IAAO Conference is held in Louisville. Earning a professional designation is a rewarding experience. The benefits include increased confidence and credibility. Pride is perhaps the greatest benefit of all, in that you have proven to yourself that you could set a goal and fulfill the requirements necessary for attaining it.

IAAO has five internationally recognized professional designations:

- [Assessment Administration Specialist \(AAS\)](#)
- [Personal Property Specialist \(PPS\)](#)
- [Certified Assessment Evaluator \(CAE\)](#)
- [Residential Evaluation Specialist \(RES\)](#)
- [Cadastral Mapping Specialist \(CMS\)](#)

We encourage each of you to take a moment and visit these links at IAAO.org to see what courses you would need to complete an IAAO designation. Several of you are working on designations, but for those that are not this may be a golden opportunity to complete your designation and receive it at the Louisville IAAO conference.

Wouldn't it be great if we could have one of the largest numbers of new designees at this IAAO Conference? This would show other assessment professionals what a great IAAO Chapter we have here in Kentucky. We can also showcase the commitment to professionalism there is among our Kentucky assessment personnel. Let's start to work on your designation TODAY!

MOTAX Moments

BY KELLIE LANG

MOTAX Section Supervisor

The MOTAX section would like to test your knowledge about motor vehicle property taxes. Below are 10 true and false statements. The answers can be found at the bottom of this page. If you need to sharpen your MOTAX expertise, remember the KY 50, Basic Personal Property class is being offered the weeks of June 22nd and August 17th.

Good Luck!



1. **T or F** The Freddie Freeroader program is still active.
2. **T or F** Motor Vehicle Property Taxes are pro-rated when a vehicle is sold, stolen or junked.
3. **T or F** Apportioned Plated Vehicles should be coded with a tax status of "A".
4. **T or F** Documented boats are assessed and taxed through the MOTAX section.
5. **T or F** Branded titles are 85% of the Trade-in Value.
6. **T or F** Prior to 1984, motor vehicle property taxes were collected by the county clerk, just as they are today.
7. **T or F** Historic vehicles are subject to a state rate of .25/\$100.
8. **T or F** The most recent revision to the Affidavit for Correction/Exoneration of Motor Vehicle/Boat/Trailer Property Tax was made in February 2009.
9. **T or F** Refund requests must be filed within two years of the date of notice.
10. **T or F** A taxpayer must appeal his/her assessment to the PVA/Department of Revenue within 45 days of the notice date.

Answers are below.

1. **True:** The Freddie Freeroader number is 800-882-8990, for public and county official use. This program attempts to assess property tax and usage tax, if applicable, on those Kentucky residents who have failed to register their vehicles in Kentucky.
2. **False:** Property taxes are assessed to the January 1 owner of said property for the tax year.
3. **False:** The last year to use the tax status code of "A" was 2006. Use only tax status codes "N" and "T."
4. **False:** As of January 1, 1997, documented boats with KY situs on January 1 of the tax year are required to be listed on the Tangible Personal Property Tax Return, 62A500-V, line 40.
5. **False:** As of January 1, 2008 all branded titles are 60% of the trade-in value.
6. **False:** Property tax on motor vehicles was collected by the sheriff's office.
7. **True:** Twenty-five cents upon each \$100.00 of value of motor vehicles qualifying for permanent registration as historic motor vehicles under the provisions of KRS 186.043.
8. **True:** The Affidavit was revised February 2009. If you are not using this newly revised form, please notify the MOTAX section, so we may get one to your office.
9. **False:** No refund shall be made unless an application for refund is made within two years from the time PAYMENT was made.
10. **True:** KRS 131.110 states in part that: "The assessment shall be due and payable if not protested in writing to the department within 45 days from the date of notice. This can be found on the back of the Vehicle Tax and Registration Renewal Notice."



Happy Spring

from the PVA Administrative Support Branch

By Cyndi Abrams

Human Resource Specialist

The PVA Administrative Support Branch, (JoJuana, Cyndi, Donna and Latrese) would like to welcome all the new PVAs. We are happy to assist you with your payroll, personnel and budget needs.

As of April 1st, 2009, the State Personnel Cabinet postponed the implementation of the Kentucky Human Resource Information System (KHRIS) better known as the new payroll system. We will schedule in-house training for the timekeepers and PVAs when the new system is released to us.

May 1st: 4th and **ALL** Quarters Deputy Hire payments are due.

May 15th: 4th and **ALL** Quarters Local Hire "OX" payments are due.

May 15th: FY 2009-2010, Page 17 (Anticipated Local Receipts) reports are due back to the PVA Administrative Support Branch.

Mid-May: Annual Budget Packets will be mailed to PVA offices and will be due back to our office by **June 1st.**

Action Items:

- ♦ 2009 Health Insurance update: Due to the health insurance premiums being deducted in the 2009 current pay period, our office must receive all termination RPAs before the employee terminates. If this is not possible, please notify Donna at donna.seeberger@ky.gov with the termination date.
- ♦ All requests for "Computer Access/Security forms" must be sent to the DOR Technical Support Branch (Kenny Gilbert or Kevin Carter).

*Congratulations
Latrese!*

Please join us in congratulating **Latrese Bellamy** of the PVA Administrative Support Branch. Latrese recently was recognized by and received an award from the School of Business at Kentucky State University's 46th Annual Honors Convocation.

This Time It's Personal

BY ALBERT J. BECKER

Personal Property Tax Section Supervisor



The Personal Property Section requests that all personal property tax returns be entered as soon as possible. Upon completion of the data entry, please contact Laura Steele by telephone at (502) 564-7113 or via e-mail at Laura.Steele@ky.gov to request a preliminary tax roll. To ensure accuracy and completeness, this report should be checked against the returns filed with your office. Upon verification of accuracy and completeness, each office is to contact Laura so that the filed returns may be closed to further data entry. Upon certification of county totals, the personal property tax system may be re-opened for demographic changes.

Is Your Computer Protected, Or Infected?



BY KENNY GILBERT, JAMES MARCUM AND KEVIN CARTER

Tax Roll Information Management (TRIM) Branch

Why is it so important to update your Virus Scan and Windows High Priority Updates? What's the worst that could happen? For starters, your computer could be slowed to an almost unusable state. Or it could crash, erasing all of your data. What if it were to wreak havoc on the State WAN, leading COT to block your computer from reaching the Internet where it could cause further problems? Running the Virus Scan and Windows updates is the quick and easy way to ensure your computer runs at peak performance.

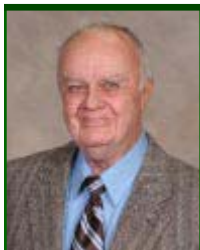
In the last 30 days, according to the McAfee Web site, there have been more than 850,000 infected computers in North America alone. Some of the worm viruses out there have been known to spread **worldwide** in roughly 10 minutes. These viruses could not only slow down or crash your computer, but may also send out any personal and/or business information stored on your hard drive.

Viruses can be completely avoided if we are all diligent in keeping both Virus Scan and Windows up to date. To accomplish this, you must manually confirm Virus Scan updates are successfully completed. You must also download and install any Critical – High Priority Windows updates. Keep in mind that the Windows updates are as important as the Virus Scan. Microsoft frequently finds security holes in its software and the Windows updates include patches to correct those issues. Also, remember that if you are using ETS, you **must not** install Internet Explorer 7 or 8. To prevent installation of Internet Explorer, which is part of the High Priority updates, you will need to remove the check mark next to the Internet Explorer listing in the update.

If you have any questions, or need assistance with your updates, please contact us at James.Marcum@ky.gov.

If you would like to be added to the mailing list for The Ed Letter, please send an e-mail to Stacy.Bush@ky.gov with "Ed Letter Address" in the subject line. Be sure to send the e-mail from the address you want added to the list.

Getting to Know...



Charles Kiser

Charles Kiser has been PVA in Carter county since 1981. Though Charles was born in Portsmouth, Ohio he claims to have been conceived in Kentucky. Charles has a daughter, Leslie, and two sons, Charles III and Jeffee. He also has three grandsons and three granddaughters. In his spare time Charles collects antique cars, mostly Edsels.

Charles has tried his hand at a few different careers. He taught school for two years before joining the Army. After two years as a soldier, Charles began working at the local Ford dealership. There he spent 17 years as an accountant and salesman.

Charles has tried his hand at a few different careers. He taught school for two years before joining the Army. After two years as a soldier, Charles began working at the local Ford dealership. There he spent 17 years as an accountant and salesman.

Over the years Charles has been surprised to find how nice and understanding about 99 percent of the people in Carter County are. He enjoys his job so much that he plans to continue working as long as he's alive and has enough strength to pick up a pencil.

Q What television character is most like you?

A Al Bundy, Norm Peterson or Homer Simpson

Q Were you ever a girl/boy scout?

A I was a girl scout from the age of 13 until I got married.

Q Have you ever toilet-papered someone's house?

A There's hardly anything I haven't done (and wish I could do over) in my long, nefarious life.

Q If you could have dinner with any three people, who would you choose?

A Jefferson Davis, Robert E. Lee and Stonewall Jackson

Q Love or money?

A YES!

Q Leno or Letterman?

A Ugh! And double Ugh!! How about O'Reilly or Hannity?

David O'Neill



David O'Neill is the new PVA in Fayette County. David was one of the few born at Grant County Hospital in Williamstown, Kentucky and has spent nearly his entire career in the thoroughbred horse racing industry. This year's Kentucky Derby was the first he has missed since 1986.

While David believed that his experience, skills and interests made him a good fit for the PVA position, he did not anticipate how much he would enjoy his new job. He is currently planning his election strategy for next year and registering for IAAO and KY courses. He also hopes to become more involved in the PVA Association.

In his spare time David likes to fly. In fact, he's a licensed pilot as well as an aviation buff. He also has a special interest in architecture. He likes old buildings—especially old court houses—and appreciates the current trend of repurposing older buildings for condos and retail space.

Q What television character is most like you?

A Lou Grant—my friendly, jovial nature comes across as serious and gruff.

Q Have you ever been snipe hunting?

A I grew up in rural Kentucky with a bunch of uncles, so yeah.

Q If you could have dinner with any three people, who would you choose?

A Abe Lincoln, Jesus and Benjamin Franklin

Q What was the last movie you watched?

A The last movie I watched was *W*. The last movie I watched and liked was *No Country for Old Men*.

Q Leno or Letterman?

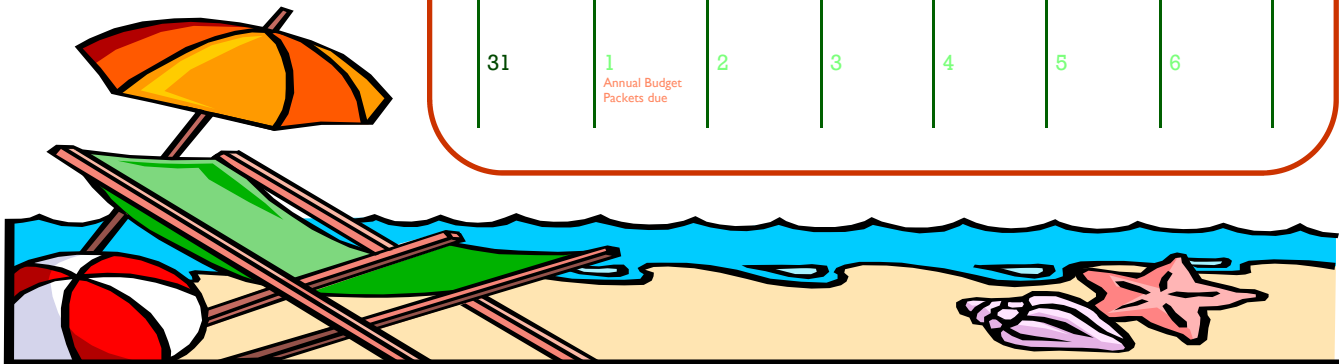
A Definitely Letterman, but here's a tip for everyone. If you've never seen the mockumentary film, *The Late Shift* about Leno and Letterman struggling to take over for Carson, you should. It's one of my favorite movies.

MAY 2009

May Schedule of Events

- ◆ **5/1:** 4th and **ALL** Quarters Deputy Hire payments are due.
- ◆ **5/15:** 4th and **ALL** Quarters Local Hire "OX" payments are due.
- ◆ **5/15:** FY 2009-2010, Page 17 (Anticipated Local Receipts) reports are due back to the PVA Administrative Support Branch.

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Deputy Hire payments due	2
3	4	5	6	7	8	9
10	11	12	13	14	15 Local Hire "OX" payments due & Page 17 (ALR) reports due	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1 Annual Budget Packets due	2	3	4	5	6



JUNE 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 Annual Budget Packets due	2	3	4	5	6
7	8 KY 44 KY 66	9	10	11	12	13
14	15 KY 67 KY 40 at Kentucky Dam	16	17	18	19	20
21	22 KY 50 KY 10 at Barren River State Resort Park	23	24	25	26	27
28	29	30	1	2	3	4
PVA Association Summer Conference						

June Schedule of Events

- ◆ **6/1:** Annual Budget Packet due back to the PVA Administrative Support Branch
- ◆ **6/8:** KY 44 at KSOB
- ◆ **6/8:** KY 66 at KSOB
- ◆ **6/15:** KY 67 at KSOB
- ◆ **6/15:** KY 40 at Kentucky Dam Village
- ◆ **6/22:** KY 50 at KSOB
- ◆ **6/22:** KY 10 at Barren River State Resort Park
- ◆ **6/28:** PVA Association Summer Conference in Covington